

TRABUCO CANYON WATER DISTRICT

Line Item	Expenditures		2012/2013 Adopted
1	110 - Board / Elections		
2	Benefits		
3	5123	Health Insurance	90,000
4	5124	Dental Insurance	11,500
5	5126	Vision Insurance	2,200
6	5127	Workers' Compensation	210
7	<i>Total Benefits</i>		<i>103,910</i>
8	Operating Expenses		
9	5222	Dues & Memberships	2,700
10	5238	Directors' Fees	35,000
11	5269	Travel & Meetings	4,500
12	5319	Other Board Expenses	1,700
13	5349	Elections	8,500
14	<i>Total Operating Expenses</i>		<i>52,400</i>
15	Total Board / Elections		156,310
16	120 - District Services		
17	Salaries/Wages/Benefits/Mandated Costs		
18	5111	Salaries - straight time/part time	1,695,000
19	5113	Salaries - overtime	78,300
20	5114	Salaries - standby	31,500
21	5116	Vacation / Sick Leave Payouts	11,700
22	5119	Retired Health Insurance Pay Go	37,900
23	5120	GASB 45 OPEB	290,300
24	5121	Retirement	456,500
25	5122	FICA/Medicare	126,600
26	5123	Health Insurance	292,900
27	5124	Dental Insurance	40,800
28	5125	Life Insurance	7,140
29	5126	Vision Insurance	7,850
30	5127	Workers' Compensation	30,600
31	5128	Unemployment Insurance	7,650
32	5199	Salary Transfer to CIP	(50,000)
33	<i>Total Salaries/Wages/Benefits/Mandated Costs</i>		<i>3,064,740</i>
34	Operating Expenses		
35	5211	Postage and Delivery	3,600
36	5212	Telephones	55,000
37	5213	Radios	8,500
38	5215	Donations	2,000
39	5217	UB Discount/Rebate (Smart Timer Program)	5,000
40	5219	Communications - Other	5,000
41	5221	Staff Training	5,000
42	5222	Dues & Memberships	24,000
43	5223	Publications	750
44	5224	Advertising	4,000
45	5239	Professional Services	500

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46	5240	Water Conservation	1,000
47	5252	Repair Buildings	35,000
48	5253	Contract Services - Building	7,700
49	5258	Contract Services - Office / Computer	58,000
50	5259	Service to Land/Bldg./Equipment	4,000
51	5269	Travel & Meetings	10,000
52	5272	Electricity	12,600
53	Operating Expenses continued		
53	5311	Printed Forms / Envelopes	1,200
54	5312	Computer / Printer Supplies	12,000
55	5319	Office Supplies	15,000
56	5321	Janitorial Supplies	3,500
57	5331	Fuel	-
58	5341	Safety Equipment	7,500
59	5342	Uniforms	7,800
60	5344	Computer Software/Purchase New	1,500
61	5349	Special Department - Other	5,000
62	5432	DHS/DOT Compliance	4,000
63	5433	Special Events	7,000
64	5973	Uncollectible Accounts	4,500
65	9999	Recovered Engineering Charges	(25,000)
66	<i>Total Operating Expenses</i>		<i>285,650</i>
67	District Services		3,350,390
68	125 - Customer Service		
69	5211	Postage and Delivery	17,350
70	5223	Publications	1,500
71	5258	Contract Services	33,000
72	5311	Printed Forms / Envelopes	12,500
73	Total Customer Service		64,350
74	130 - Engineering		
75	5232	Professional Services	6,000
76	Total Engineering		6,000
77	150 - Insurance		
78	5412	Liability / Property Insurance	110,000
79	Total Insurance		110,000
80	180 - LAFCO		
81	5680	Pro-rata share LAFCO Budget	13,807
82	Total LAFCO		13,807
83	220 - Legal		
84	5224	Advertising	-
85	5233	Legal Services	20,000
86	Total Legal		20,000
87	230 - Financial		
88	5231	Audit	22,000

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89	5235	Financial Services	7,000
90	5239	Professional Services	70,000
91	5425	Bank Charges	16,000
92	5426	Property Tax Administration Charge	16,000
93	5432	Payroll/Benefit Related Costs	7,500
94	Total Financial		138,500
95	310 - Wells		
96	5217	U.S. Well	-
97	5219	Trabuco Creek Wells	1,500
98	Total Wells		1,500
99	320 - Source of Supply		
100	5281	Water Purchase	1,286,000
101	5282	Fixed Charges	220,500
102	5283	O & M Charges	30,000
103	5289	Purchased Water - Other (Carriage)	6,300
104	Total Source of Supply		1,542,800
105	330 - Pumping		
106	5252	Repair Stations / Reservoirs	32,000
107	5272	Electricity	172,200
108	Total Pumping		204,200
109	340 - Treatment		
110	5239	Professional Services	-
111	5272	Electricity	152,250
112	5274	Lab Testing / Supplies	30,000
113	5329	Construction & Maintenance Supplies	211,000
114	5331	Fuel	20,000
115	5345	Chemicals	40,000
116	5632	Shop Equipment / Hand Tools	500
117	Total Treatment		453,750
118	350 - Distribution		
119	5239	Professional Services	10,000
120	5242	Field Equipment Rental	2,000
121	5252	Repair Stations / Reservoirs	100,000
122	5259	Service to Land/Bldg./Equipment	45,000
123	5324	Pipeline & Valve Supply / Emergency Repairs	75,000
124	5632	Shop Equipment / Hand Tools	1,200
125	5649	Special Department - Other	1,000
126	Total Distribution		234,200
127	360 - Metering Services		
128	5253	Contract Services	-
129	5649	Special Department - Other	28,000
130	5632	Shop Equipment / Hand Tools	500
131	Total Metering Services		28,500
132	420 - Robinson Ranch (WWTP)		
133	5222	Dues & Memberships	55,000

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134	5239	Professional Services	2,000
135	5242	Field Equipment Rental	1,000
136	5253	Contract Services - Building	48,000
137	5272	Electricity	283,500
138	5274	Lab Testing / Supplies	16,000
139	5329	Construction & Maintenance Supplies	224,000
140	5331	Fuel	27,000
141	5345	Chemicals	54,000
142	5349	Special Department - Other	-
143	Robinson Ranch		710,500
144	430 - El Toro Road (ETRSLS)		
145	5272	Electricity	25,200
146	5329	Construction & Maintenance Supplies	10,000
147	5345	Chemicals	1,000
148	Robinson Ranch		36,200
149	440 - Contract Services - SMWD/Chiquita		
150	5257	Sewer & Base Charges	90,000
151	Robinson Ranch		90,000
152	445 - Reclaimed Water Credit		
153	5281	Reclaimed Water Credit	(13,000)
154	Total Reclaimed Water Credit		(13,000)
155	460 - Dove Lake		
156	5222	Dues & Memberships	11,200
157	5239	Professional Services	1,000
158	5272	Electricity	8,400
159	5329	Construction & Maintenance Supplies	5,800
160	5334	Repair/Replace Parts	1,500
161	Total Dove Lake		27,900
162	470 - Maintenance		
163	5239	Professional Services	-
164	5251	Repair Vehicles	25,000
165	5326	Backflow Materials	2,000
166	5331	Fuel	16,500
167	5332	Oil	3,000
168	5333	Tires	6,000
169	5632	Shop Equipment / Hand Tools	2,600
170	Total Maintenance		55,100
171	District wide expenses		
172	5423	Depreciation Expenses / UPIS	3,000,000
173	5922	Bond Issuance Cost Amort.	128,447
174	5916	Interest Expense -- Series C	318,115
175	Total General Fund Expenditures		10,549,122